

Oct-10-02 04:04pm From-NEW YORK STOCK EXCHANGE

Antonio Aliberti
Director
Securities Operations Department

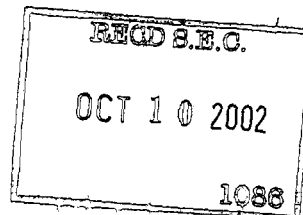
+2126565893

T-521 P.002/002 F-396

20 Broad Street
New York, NY 10005

tel: 212.656.5034
fax: 212.656.5893
aaliberti@nyse.com

 NYSE



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October 10, 2002

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Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 - STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, MERRILL LYNCH DEPOSITOR, INC., PreferredPLUS 7.40% Trust Certificates Series UPC-1 (the "Certificates") and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on October 10, 2002. Tentative listing date - Not yet determined.

Sincerely,

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